

Reader's Guide to the Budget

This section provides a description of standard forms used in sections showing the departmental program budgets. The County's budget is comprised of many different funds. The most notable fund in the County of Maui's budget is the General Fund. The General Fund includes operating funds for the majority of the County's departments including, for example, Fire and Public Safety, Housing and Human Concerns, Police, Parks and Recreation, and some of Public Works. This fund also provides funding for capital projects and supplemental transfers to Solid Waste and Golf Funds.

Presented in the County of Maui's operating budget proposal document is a detail of the departments' proposed budgets. The program summary for each department includes the following sections:

- **Department Summary:** Includes a description of the department/agency purpose; a snapshot of each department/agency's programs, organization chart, charts of ensuing fiscal year expenditures and equivalent personnel by fund and by program; strategies to accomplish the department/agency's mission or purpose; summary of the department/agency's programs or activities, budget trends, and a description of the external factors impacting the department/agency's operations.
- **Program Narratives:** Include the purpose or function of the program, snapshot of each program, population served by the program, services provided, program summary charts of expenditures and equivalent personnel by character and fiscal year, budget details, position details, changes from current fiscal year's budget, and key activity goals and measures¹. A program may be funded by more than one type of fund. The type of funding for the program described is indicated in the header of each page. Programs that are funded through the Revolving Funds are also presented. However, the amounts shown in the Department Summary section's tables and charts are not included in the Department Summary as the Revolving Funds are not part of the County's Budgetary Structure. The program narratives also include tables showing the following information:
 - **Changes from FY 2012 Adopted Budget:** includes the adopted budget's gross appropriation, interfund transfer, net appropriations, and budgeted E/P, detailed explanation of changes as proposed in the ensuing fiscal year and related amount. The explanation of changes is divided into two groups: Continuation Budget Request and Expansion Budget Request.

The **Continuation Budget Request** includes allowable adjustments that are generally categorized as either inflationary adjustment or other allowable budget adjustments for the following purposes:

1. **Personnel Related Items** – Funds required for longevity pay must be based on the most current bargaining units' contracts.
2. **Annualization of Programs and New Facilities** – Increases to annualize programs or new facilities that were funded only a portion of FY 2012 are allowed.
3. **Operating Reserves** – Operating costs to make facilities operational and functional are allowed in the continuation budget for authorized capital projects schedule for completion during FY 2013.
4. **Nonrecurring Items** – Nonrecurring or one-time items approved by the County Council that may be removed from the continuation budget, including equipment and vehicle purchases included in the FY 2012 authorized budget. In some cases, if a department is proposing equipment in the FY 2013, the FY 2012 authorized

¹ Performance Measures with "N/A" in the data fields represent that the measure is newly proposed in the ensuing fiscal year and therefore, prior actual or current estimates is not available.

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budget for the equipment is offset by the proposed equipment amount and presented in the Expansion Request section.

5. **Statutorily Established Salary Increases** – Salary increases required by statutes for specified position classifications are included in the requested continuation budget.
6. **Building/Office Lease** – A building/office lease schedule is required when the request is greater than the amount of the authorized budget. Requests for increases in funding related to building/office lease expenses are allowed.
7. **Equipment – On-Going Lease** – An on-going lease equipment schedule is required regardless of the amount of equipment being leased. An example of on-going equipment is a copy machine. Requests for increases in funding related to equipment/on-going lease expenses are allowed.
8. **Salary Adjustments** – The salary related amounts based on the authorized budget for FY 2012 plus any necessary annualizing of positions.
9. **Allowable Inflationary Increases** - Departments use allowable inflationary increase rates as provided by the Budget Office to accurately project budgetary needs created by inflation for the FY 2013. The rates are used to develop increases and/or decrease in those items subject to the inflationary factors. Requests for increases and/or decreases in funding related to inflation are considered for Water and Sewer, Electricity, and Natural Gas, Gasoline and Fuel Oil.

In addition to the allowable continuation items mentioned above (i.e. premium pay), departmental proposals to change a program by redirecting funds from one program to another program are also reflected as part of the Continuation Budget Request.

The **Expansion Budget Request** includes the following items: additional operating funds above those allowed in the continuation budget, including new and/or pilot programs, equipment purchases, funds to replace lost grant revenue funds, and any expansion request that is related to information technology.

- **County Grant Subsidy Detail:** Includes the name of grantee/program, prior fiscal years' actual amounts, current fiscal year's appropriation amount, and ensuing fiscal year amount for each line item grants. It also includes a description of each County Grant Subsidy Program. This section is included as applicable to the department.
- **Fiscal Year 2013 Proposed Machinery and Equipment Detail:** Includes the department's priority number of the proposed equipment, description of the equipment, type of equipment (whether it is new or replacement), justification for need to purchase the equipment, quantity, cost per unit, and total cost. This section is included as applicable to the department.

Examples of the budget and position details, changes from FY 21012 adopted budget summary, County grant subsidy detail, and FY 2013 proposed machinery and equipment detail are presented on the next few pages with descriptions to help readers gain a better understanding of how it is set up.

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Represent different types of account codes within the County's budget. **See table for additional information.**

Represent actual expenditures recorded in Integrated Financial Accounting System (IFAS) for FY 2010 and FY 2011.

Represent budget adopted by the Council in the current fiscal year.

Mayor's proposed budget for the ensuing fiscal year.

Budget Details

CHARACTER	OBJECT	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2013 PROPOSED	CHANGE AMOUNT	CHANGE PERCENT
Salaries and Wages	WAGES & SALARIES	\$236,360	\$227,537	\$291,493	\$296,509	\$5,016	1.7%
	OTHER PREMIUM PAY	\$53,054	\$49,274	\$50,400	\$50,400	\$0	n/a
Salaries and Wages Total		\$289,413	\$276,810	\$341,893	\$346,909	\$5,016	1.5%
Countywide Expenditures	OTHER COSTS				\$0	\$0	n/a
Countywide Expenditures Total					\$0	\$0	n/a
Operations	MATERIALS & SUPPLIES				\$19,700	\$0	n/a
	SERVICES	\$55,207	\$21,855	\$27,000	\$167,000	\$140,000	48.5%
	UTILITIES	\$45,759	\$44,814	\$57,400	\$57,400	\$0	0%
	TRAVEL	\$46,818	\$4,285	\$14,000	\$14,000	\$0	0%
	OTHER COSTS	\$17,992	\$27,319	\$35,200	\$35,200	\$0	0%
	BUDGETED EXPENDITURES	\$0	\$0	\$250,000	\$0	\$0	0%
Operations Total		\$150,493	\$112,878	\$403,300	\$293,300	-\$110,000	-27.3%
Equipment	MACHINERY & EQUIPMENT	-\$2,589	\$32,623	\$0	\$80,000	\$80,000	n/a
	LEASE PURCHASES	\$0	\$0	\$0	\$0	\$0	n/a
Equipment Total		-\$2,589	\$32,623	\$0	\$80,000	\$80,000	n/a
Total		\$436,871	\$420,310	\$745,193	\$720,209	-\$24,984	-3.4%

Represent subtotals for each character type.

Columns indicate the change in dollar and percentage from FY 2012 to FY 2013.

This is the sum of all character types.

The budget details provide account type at the Object level. The following Object descriptions within each Character type are listed in the table below.

Character Type	Object Type ²
Salaries and Wages	Wages and Salaries and Other Premium Pay
Countywide Expenditures	Fringes and Welfare, Pensions, Other Employee Welfare, Other Costs, Debt Service Expense, Materials and Supplies, and Services
Operations	Materials and Supplies, Services, Utilities, Travel, Employee Allowances, Other Costs, Budgeted Expenditures, Interest Expense, Debt Service, Interfund Cost Reclassification, Non-Operating Expenses, Non-Operating Grant Expenses, Amortization of Debt Expense, Non-Budget Expenditures, and Special Projects
Equipment or Capital Outlays	Land, Buildings, Leasehold Improvements, Machinery and Equipment, Lease Purchases, Asset Disposal, Transferred to Fixed Assets, and Capital Improvement Program (CIP) Expenditure
Debt Service	Interest and Issuance Costs and Principal Costs
Transfers Out	Transfers out to Special Revenue Funds, Debt Service Fund, Capital Projects Fund, Other Governmental Funds, Proprietary Funds, and Full Accrual Fund

² Each object type consists of various sub-object codes. The sub-object code is the County's lowest level of account detail. For a list of sub-object descriptions under each object type, please contact the Budget Office.

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Column indicates the current or proposed salary range and step level based on the current Bargaining Unit contract agreement.

These columns represent E/P count as adopted by County Council.

Mayor's proposed budget for the ensuing fiscal year.

Columns indicate the change in E/P count and percentage from FY 2012 to FY 2013.

Position Details

POSITION NUMBER	POSITION DESCRIPTION	S.R./STEP	2010 ADOPTED	2011 ADOPTED	2012 ADOPTED	2013 PROPOSED	CHANGE AMOUNT	CHANGE PERCENT
DF-0001	Director	NC-00	1.0	1.0	1.0	1.0	0.0	n/a
DF-0006	Risk Management Officer	EM-05	1.0	1.0	1.0	0.0	-1.0	-100.0%
DF-0010	Accountant III	SR-22G	1.0	1.0	1.0	0.0	-1.0	-100.0%
DF-0012	Administrative Assistant II	SR-22C	1.0	1.0	1.0	1.0	0.0	n/a
DF-0020	Treasurer		1.0	1.0	1.0	0.0	-1.0	-100.0%
DF-0043	Accountant II		1.0	1.0	1.0	0.0	-1.0	-100.0%
DF-0077	Deputy Director		1.0	1.0	1.0	1.0	0.0	n/a
DF-0086	Parking Lot Aide (30 hrs./week)		0.8	0.8	0.8	0.8	0.0	n/a
DF-0093	Auditor	SR-22C	1.0	1.0	1.0	1.0	0.0	n/a
DF-0118		SR-08C	1.0	1.0	1.0	1.0	0.0	n/a
DF-0119		SR-17A	1.0	1.0	1.0	1.0	0.0	n/a
DF-0127		SR-20I	1.0	1.0	1.0	1.0	0.0	n/a
DF-0128		SR-24C				0.0	-1.0	-100.0%
DF-0130		SR-14B				0.0	-1.0	-100.0%
DF-0148		SR-22D				0.0	-1.0	-100.0%
DF-0149	Real Property Manager	SR-22C				1.0	0.0	n/a
DF-0150	Safety Specialist II	SR-22D				0.0	-1.0	-100.0%
DF-0175	Internal Control Officer	EM-05	0.0	0.0	0.0	1.0	1.0	n/a
Total			16.8	16.8	16.8	9.8	-7.0	-41.7%

Column indicates the current or proposed position description.

Column indicates the position number being budgeted. In most cases, a position number contains "xxxx" indicates that the position is new and/or does not have a position number assigned in the County's personnel system.

Row indicates the total of all E/P count each fiscal year at the program level.

Changes from FY 2012 Adopted Budget

EXPLANATION OF CHANGES	GROSS APPROPS (\$)	INTERFUND TRANSFER (\$)	NET APPROPS (\$)	BUDG E/P
FY 2012 Adopted Budget	2,979,050	0	2,979,050	38.4
Continuation Budget Request				
1. Salaries and Wages: Reflects the following changes: PR-0010 Building Maintenance Repairer I, decrease due to Building Maintenance Repairer II, WS-09A; Secretary I, decrease due to new employee hired at SR-14G, and PR-0198 Chemical treatment Worker II, BC-07A.				
2. Materials & Supplies: Reflects an increase in diesel and oil due to inflationary adjustment (\$1,242), budget decrease in agricultural supplies (\$30,000), offset by flat budget increase in repairs and maintenance supplies (\$30,000), based on average 5-years actual expenditures.	1,242			
3. Utilities: Reflects increase in electricity (\$1,666) and water charges (\$1,051) due to inflationary adjustments.	2,717			
Expansion Budget Request				
Equipment: Reflects appropriations to as shown in the Equipment Detail	75,000			
REQUEST	64,607	0	64,607	0.0
FY 2013 PROPOSED BUDGET	3,043,657	0	3,043,657	38.4

Please refer to page nos. vi-vii for a list of items that are categorized as Continuation Budget Request.

Rows are presented for each object description with changes in the amount from FY 2012 to FY 2013.

Column reflects the difference between Gross Approps and Interfund Transfer columns.

Column reflects the FY 2012 Adopted Budget E/P count and adjustments proposed for FY 2013.

Rows reflect the proposed adjustments (+/-) from the adopted fiscal year budget.

Reflect the FY 2013 Proposed Budget Appropriation and E/P, at the program level.

Please refer to page no. vii for a list of items that are included in Expansion Budget Requests.

Row reflects the total amount of adjustments.

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Represents the name of grantee or program that will be awarded by the County through a grant subsidy and will be listed as a line-item grant in the proposed budget ordinance.

Columns indicate the actual amount of grant award received by the grantee in each fiscal year.

Column indicates the amount of grant subsidy appropriated in the current fiscal year.

Mayor's proposed budget for the ensuing fiscal year.

County Grant Subsidy Detail

Name of Grantee/Program	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Proposed
University of Hawaii Maui College Sea Grant	\$86,872	\$14,363	\$78,246	\$78,246
Small Town Planning ⁸	\$0	\$0	\$0	\$243,000
Wailuku Main Street/Tri-Isle Main Street Resource Center	\$243,000	\$216,100	\$243,000	\$0
Total	\$329,872	\$230,463	\$321,246	\$321,246

County Grant Subsidy Program Description
University of Hawaii Maui College Sea Grant

Grant funding (\$78,246) provides 80% of the salary, 35% fringe and nominal indirect costs (3.5%) for the UH – Sea Grant extension agent on Maui who essentially works full-time with the Planning Department's shoreline planners and assists with the County's compliance with state coastal zone management law (Chapter 205A, HRS).

Column reflects the priority number of the proposed equipment request as assigned by the department.

Column reflects a brief description of the equipment being requested for funding.

Column indicates the type of purchase: "R" means "replacement", and "N" means "new".

Column indicates no. of quantity of the equipment being requested for funding.

Column indicates the cost of equipment being proposed at per unit level.

FY 2013 Proposed Machinery and Equipment Detail

Dept Priority No.	Equipment	Type	Justification	QTY	Cost Per Unit	Total Cost
7	Pick up Truck	R	91 Jeep, Lic. - # 1166 Mileage - 140600 Existing repairs needed are well beyond the current value of vehicle. Transmission, breaks, excessive rusting, pass door need repl., electrical, roof leaks, etc.)	1	\$28,000	\$ 28,000
10	Tractor Mower	N	For Hana Landfill	1	\$35,000	\$ 35,000
Total						\$ 63,000

Column provides a brief justification of the equipment being requested.

Total Cost equals to Quantity multiplied by the Cost Per Unit.